

COMPLETED TIMBER SALES

Completed timber sales are those on which the contract has been terminated and no further extensions will be awarded. Completion of a Department audit will reduce the number of items required to be retained in your case file.

Your completed sales should be filed by contract number and year completed. If the sales are not separated by closed year, a control sheet should be maintained indicating the year of closure. The following items should be in your file. (Note: In addition to DNR Forms 2460-1 and 2400-1, already used by the counties, the county should retain in their file information equivalent to that contained in the specific DNR form referenced.)

| | <u>State Forest</u> | | <u>County Forest</u> | |
|---|---------------------|----------------|----------------------|----------------|
| | <u>Unaudited</u> | <u>Audited</u> | <u>Unaudited</u> | <u>Audited</u> |
| A. Notice and Cutting Report (Form 2460-1) | X | O | X | O |
| B. Contract and all addendum | X | O | X | O |
| C. Timber Sale Inspection (Form 2460-2) | X | | X | |
| D. Stand Examination Tally sheet (Form 2400-32) | X | | X | |
| E. Timber sale map | X | O | X | O |
| F. Partial and final volume (county record) | | | X | |
| G. All correspondence | X | O | X | O |
| H. Scale Sheets (Form 2400-63) | X | | X | |
| I. Timber Sale Transaction/Remittance (Form 2460-3) | X | | X | |
| J. Opening of Bid/Timber Sale Award (Form 2400-6) | X | | X | |
| K. Lock box tickets and mill scale slips* | X | | X | |
| L. Timber Sale Ledger (Form 2460-6) | X | | X | |
| M. Timber Sale Journal (Form 2460-5) | X | | X | |
| N. Timber Sale Close-Out Transaction (Form 2460-4) | X | | X | |

* These tickets and slips may be stored in a separate location but should be part of an organized system. Scheduled audits of smaller properties such as fish, wildlife, parks have not normally occurred. You should coordinate the audit of timber sales on these properties with the state auditor when he is conducting audits on larger state and/or county properties.

OWNERSHIP MAPS

Township plat maps will be maintained showing:

1. Current county forest ownership
2. Current state forest ownership
3. Current survey marker locations (see M.C. 8625.2)